

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§2-111.

In the case of an individual described in § 7508 of the Internal Revenue Code, the period of service referred to in that section shall be disregarded in determining the due date for the following:

- (1) filing a Maryland income tax return or declaration of estimated income tax under § 10-820 of this article;
- (2) filing a refund claim under § 13-1104 of this article; and
- (3) filing an appeal to the Maryland Tax Court under § 13-510 of this article, an appeal to the circuit court under § 13-532 of this article, or any further appeal permitted under Maryland law.

[\[Previous\]](#)[\[Next\]](#)